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Re:

Response to Notice Regarding Power of Attorney and Statement

Under 3.73(b)

Appl. No:

10/608,787

Atty File:

FINEL:63549, 435-008

FROM:

Sandra L. Etherton, Reg. No. 36,982

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PAGES:

4 including cover

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

JAN 22 2008

In re Application of

Applicant:

LEE, Richard D. et al.

Title of Invention:

Directable Exhaust for Water Sport Tow Boat

Filed:

6/26/03

Serial Number:

10/608,787

Atty Docket No.:

435-008

CERTIFICATE OF TRANSMISSION under 37 CFR §1.8 and 1.6(d)

I hereby certify that the correspondence listed above is being transmitted by facsimile on the date indicated below to

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2/08

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Alexandria, VA 22313-1450

RESPONSE TO NOTICE REGARDING POWER OF ATTORNEY

Dear Sir:

Please accept the enclosed Power of Attorney and Correspondence Address Indication Form and Statement Under 3.73(b) from the Assignee of the above-referenced application. Please recognize the practitioners associated with Customer No. 33354 for the above-referenced patent application. Additionally, please add this application to our firm's private PAIR access.

Respectfully submitted,

Sandra L. Etherton, Registration No. 36,982

Attorney for Applicant

Etherton Law Group, LLC, 5555 East Van Buren Street, Suite 100

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POWER OF ATTORNEY and	Application Number	10/808787
	Filing Date	6-26-2003
	First Named Inventor	LEE
CORRESPONDENCE ADDRESS	Title	Directable Exhaust for Water Sport
INDICATION FORM	Art Unit	
	Examiner Name	
	Attorney Docket Number	435-008
I hereby revoke all previous powers of attorney git hereby appoint:	iven in the above-identified	application.
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Practitioners associated with the Customer Number:	33354	
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Applicant/Inventor.		
Assignee of record of the entire interest. See 37 CFR Statement under 37 CFR 3.73(b) is encigsed. (Form to	(3.71. [*] PTO/SB/96)	
. SIGNATURE of	Applicant or Assignee of Ri	
Signature		Date 9/1/06
Name Clark Bird		Telephone
Title and Company CFO, Fineline Indistries, Inc.		
NOTE: Signatures of all the inventors or assignous of record of the artic	re interest or their representative(s) as	e required. Submit multiple forms if more then one

Tals collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by 18 CFR 1.31, 1.32) and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by 18 CFR 1.31 and 1.34. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application from to the USPTO. Time will vary depending upon the including centering, preparing, and submitting the completed application from to the USPTO. Time will vary depending upon the including centering, preparing and the including centering the burdon, should be sent to the Chief information Officer.

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Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. STATEMENT UNDER 37 CFR 3.73(b) Applicant/Patent Owner: Fineline Industries, Inc. Application No./Patent No.: 7.004.805 Filed/Issue Date: <u>Feb. 28, 2006</u> Entitled: Directable Exhaust for Water Sport Tow Boat Finetine industries inc. _comoration_ (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.) (Name of Assignee) states that it is: 1. the assignee of the entire right, title, and interest; or 2. an assignee of less than the entire right, title and interest (The extent (by percentage) of its ownership interest is_ in the patent application/patent identified above by virtue of either: A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 014248 Frame 0014, or for which a copy thereof is attached. OR B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as follows: 1. From: The document was recorded in the United States Patent and Trademark Office at _, or for which a copy thereof is attached. Reel _____, Frame ____ To: The document was recorded in the United States Patent and Trademark Office at , or for which a copy thereof is attached. _____ Frame _ Reel To: From: The document was recorded in the United States Patent and Trademark Office at , or for which a copy thereof is attached. _, Frame __ Additional documents in the chain of title are listed on a supplemental sheet. As required by 37 CFR 3.73(b)(1)(i), the documentary evidence of the chain of title from the original owner to the assignee was, or concurrently is being, submitted for recordation pursuant to 37 CFR 3.11. [NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, to record the assignment in the records of the USPTO. See MPEP 302.081 thorized to act on behalf of the assignee. The undersigned (s Date Signature Sandra L. Etherton (602) 681-3331 Printed or Typed Name Telephone Number

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form end/or suggestions for reducing this burden, should be sent to the Chief information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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Registered Patent Attorney, Reg. No. 36,982 Title